

May 7, 2025

Chris O'Brien
Finance Committee Clerk
Rhode Island House of Representatives
cobrien@rilegislature.gov

RE: 2025 HB 5755 – Amendments to Sections 44-23-1 and 44-23-2 of the General Laws in Chapter 44-23 entitled: "Estate and Transfer Taxes – Enforcement and Collection"

Dear Finance Committee Clerk O'Brien:

My name is John Endrusick and I am the Rhode Island State Counsel for a national title insurance company with an office in Warwick, Rhode Island. Kindly accept this correspondence in support of 2025 House Bill 5755 regarding amendments to the current Estate Tax laws. The laws currently in effect require the recording of an Estate Tax Lien Release in the Land Evidence Records when the owner of real estate has deceased, even in the instances where the value of the estate would not necessitate the payment of any taxes. The proposed amendments to Sections 44-23-1 and 44-23-2 of the General Laws in Chapter 44-23 would streamline the process of releasing the Estate Tax Lien, the filing for which under the current laws can be quite cumbersome. This streamlined process would allow for transactions involving the real estate of a decedent to occur in a more expedient manner, without placing the additional burden of having to process the filing, issue and record the Release on the Division of Taxation in instances where no estate taxes are owed. These proposed amendments would mirror the law that has successfully been in effect in the Commonwealth of Massachusetts for quite some time.

I reiterate my support for 2025 House Bill 5755 and urge our distinguished Representatives to vote in favor of the same.

Sincerely,

A handwritten signature in black ink, appearing to read "John Endrusick", written in a cursive style.

John Endrusick, Esq.
16 Oakdale Avenue
Portsmouth, Rhode Island 02871